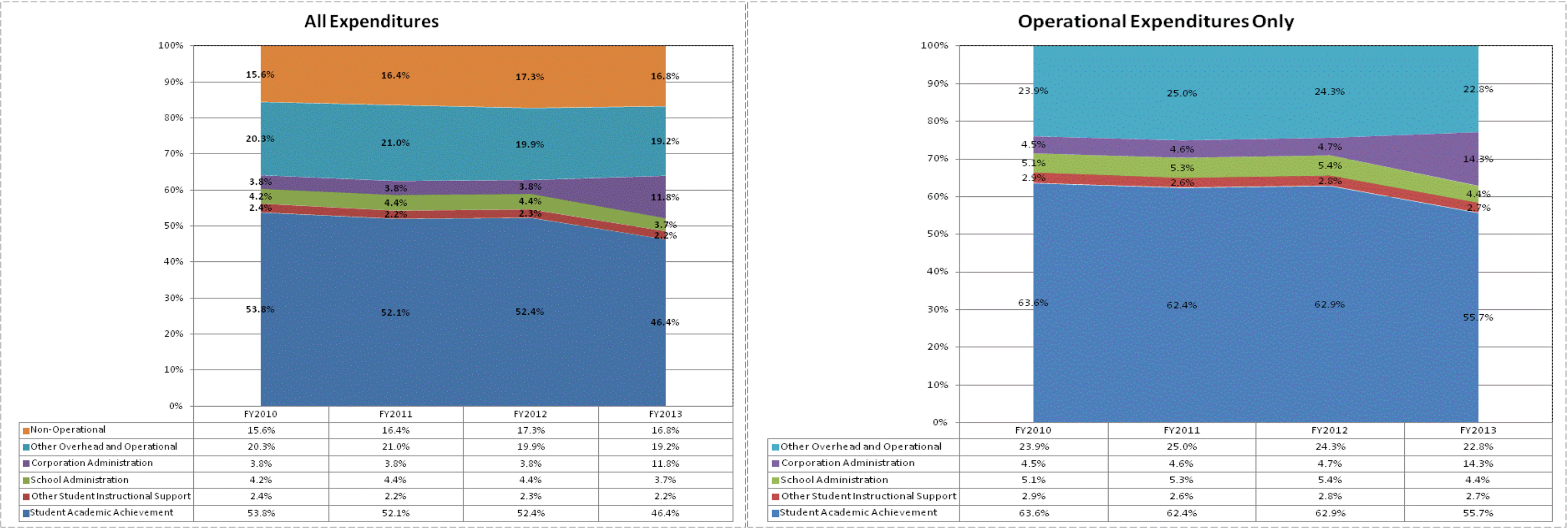


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Spencer County Sch Corp (7385)

North Spencer County Sch Corp (7385)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$11,350,130	55.5%	\$10,154,452	53.0%	\$9,765,615	52.4%	\$9,399,701	46.4%
Student Instructional Support	\$1,453,127	7.1%	\$1,325,983	6.9%	\$1,241,681	6.7%	\$1,191,802	5.9%
Overhead and Operational	\$4,113,861	20.1%	\$4,763,613	24.9%	\$4,423,810	23.7%	\$6,281,094	31.0%
Nonoperational	\$3,528,183	17.3%	\$2,913,955	15.2%	\$3,217,981	17.3%	\$3,396,476	16.8%
Grand Total	\$20,445,302		\$19,158,003		\$18,649,087		\$20,269,072	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	62.6%	59.9%	59.0%	52.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Spencer County Sch Corp (7385)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$180,178	\$265,633	N/A	N/A	47%
11100 Regular Programs; Elementary	\$3,348,350	\$4,186,112	\$3,918,383	\$3,989,846	19%	-5%	2%
11200 Regular Programs; Middle/Junior High	\$921,592	\$1,258,551	\$1,171,740	\$1,036,483	12%	-18%	-12%
11300 Regular Programs; High School	\$1,804,895	\$2,283,270	\$2,225,911	\$1,953,956	8%	-14%	-12%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$120,090	\$132,394	\$118,806	N/A	-1%	-10%
11420 Vocational Education; Agriculture B	\$48,170	\$69,479	\$69,010	\$76,801	59%	11%	11%
11450 Vocational Education; Consumer and Homemaking	\$50,275	\$63,992	\$74,260	\$83,461	66%	30%	12%
11470 Vocational Education; Business Education	\$79,937	\$74,245	\$126,860	\$138,048	73%	86%	9%
11480 Vocational Education; Industrial Education A	\$58,550	\$77,483	\$88,593	\$90,429	54%	17%	2%
11590 Other Vocational Education Programs	\$15,654	\$19,111	\$19,842	\$20,245	29%	6%	2%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$774	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$291,115	\$126,836	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$17,198	\$37,628	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$37,936	\$33,925	N/A	N/A	-11%
12210 Mental Disabilities; Mild Mental Disabilities	\$511,389	\$595,823	\$593,619	\$628,678	23%	6%	6%
12350 Physical Impairment; Homebound	\$2,223	\$66	\$0	\$2,591	17%	> 500%	N/A
12510 Culturally Different; Communication Disorders	\$42,805	\$59,597	\$67,391	\$67,593	58%	13%	0%
12610 Learning Disability	\$15,573	\$0	\$25,460	\$0	-100%	N/A	-100%
12710 Equal Opportunity At Risk	\$60,857	\$72,182	\$78,082	\$198	-100%	-100%	-100%
12810 Special Education Preschool	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12900 Other Special Programs	\$0	\$0	\$7,110	\$135,526	N/A	N/A	> 500%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$174,941	\$187,721	\$700	\$2,375	-99%	-99%	239%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$225	\$4,475	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$75,667	\$10,768	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14300 Summer School Programs; High School	\$0	\$40,707	\$22,900	\$13,306	N/A	-67%	-42%
16100 Remediation Testing	\$71,925	\$85,784	\$69,903	\$67,010	-7%	-22%	-4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$36,462	\$40,439	\$35,792	N/A	-2%	-11%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$58,105	\$66,643	\$43,162	\$3,530	-94%	-95%	-92%
22110 Improvement of Instruction; Service Area Direction	\$36,670	\$17,326	\$11,888	\$3,312	-91%	-81%	-72%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$26,307	\$28,328	\$43,816	\$36,839	40%	30%	-16%
22130 Improvement of Instruction; Instructional Staff Training	\$3,702	\$258	\$19,488	\$4,512	22%	> 500%	-77%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$43,538	\$33,538	\$2,722	\$0	-100%	-100%	-100%
22210 Library/Media Services; Service Area Direction	\$58	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$155,359	\$249,349	\$288,369	\$297,786	92%	19%	3%
22230 Library/Media Services; Audiovisual	\$3,839	\$315	\$0	\$90	-98%	-72%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$50,231	\$178	\$374	\$54	-100%	-69%	-85%
22290 Library/Media Services; Other Educational Media Services	\$6,450	\$0	\$0	\$0	-100%	N/A	N/A
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$26,925	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$0	\$133,171	\$131,281	\$109,882	N/A	-17%	-16%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$251,982	\$214,963	\$246,881	\$182,993	-27%	-15%	-26%
26497 2007 Account Code - Teachers Retirement Fund	\$472,188	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,700,544	\$10,154,452	\$9,765,615	\$9,399,701	8%	-7%	-4%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$41,038	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$214,583	\$285,992	\$286,880	\$305,711	42%	7%	7%
21340 Health Services; Nurse Services	\$103,207	\$139,735	\$130,251	\$132,781	29%	-5%	2%
21390 Health Services; Other Health Services	\$3,434	\$3,470	\$5,518	\$12,760	272%	268%	131%
21990 Other Support Services, Students; Other Student Services	\$15,245	\$8,820	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Spencer County Sch Corp (7385)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24100 Office of The Principal	\$724,919	\$887,965	\$819,033	\$740,550	2%	-17%	-10%
Student Instructional Support Total	\$1,102,426	\$1,325,983	\$1,241,681	\$1,191,802	8%	-10%	-4%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$49,679	\$97,140	\$99,762	\$104,165	110%	7%	4%
23150 Board of Education; Legal Services	\$7,465	\$5,639	\$7,005	\$7,061	-5%	25%	1%
23160 Board of Education; Promotion Expenses	\$2,717	\$514	\$440	\$544	-80%	6%	24%
23190 Board of Education; Other Governing Body Services	\$19,858	\$8,776	\$13,226	\$10,988	-45%	25%	-17%
23210 Executive Administration; Office of The Superintendent	\$243,054	\$352,238	\$266,761	\$262,894	8%	-25%	-1%
25195 Other Fiscal Services; Bank Account Service Charge	\$20	\$50	\$347	\$706	> 500%	> 500%	103%
25400 Planning, Research, Development and Evaluation	\$1,502	\$26,480	\$0	\$0	-100%	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$276,264	\$322,431	\$1,995,551	N/A	> 500%	> 500%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$725	\$451	N/A	N/A	-38%
25890 Other Technology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$28,070	\$760	\$0	\$170	-99%	-78%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,143,469	\$1,402,200	\$1,325,935	\$1,251,649	9%	-11%	-6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,925	\$21,809	\$10,500	\$11,331	-37%	-48%	8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$142,210	\$165,458	\$146,024	\$115,400	-19%	-30%	-21%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$778	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$191,653	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$64,367	\$0	\$0	\$1,180	-98%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$123,410	\$109,073	\$119,687	\$183,196	48%	68%	53%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$0	\$8,552	N/A	N/A	N/A
27010 Student Transportation; Service Area Direction	\$28,435	\$98,657	\$67,704	\$65,004	129%	-34%	-4%
27100 Student Transportation; Vehicle Operation	\$64,116	\$18,727	\$100,436	\$107,429	68%	474%	7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$61,159	\$106,650	\$114,094	\$132,224	116%	24%	16%
27400 Student Transportation; Purchase of School Buses	\$0	\$69,169	\$0	\$81,778	N/A	18%	N/A
27500 Student Transportation; Insurance on Buses	\$419	\$14,093	\$13,872	\$10,794	> 500%	-23%	-22%
27700 Student Transportation; Contracted Transportation Services	\$812,080	\$934,747	\$838,324	\$889,325	10%	-5%	6%
27900 Student Transportation; Other Student Transportation Services	\$4,647	\$10,620	\$9,459	\$26,752	476%	152%	183%
31200 Food Services Operations; Food Preparation and Dispensing	\$695,650	\$356,827	\$907,713	\$935,379	34%	162%	3%
31400 Food Services Operations; Food Purchases	\$0	\$467,449	\$0	\$0	N/A	-100%	N/A
31900 Other Food Services	\$9,963	\$220,275	\$59,365	\$78,571	> 500%	-64%	32%
Overhead and Operational Total	\$3,712,647	\$4,763,613	\$4,423,810	\$6,281,094	69%	32%	42%
Nonoperational							
33200 Community Recreation	\$14,425	\$16,336	\$7,374	\$0	-100%	-100%	-100%
33300 Civic Services	\$5,058	\$2,749	\$1,306	\$852	-83%	-69%	-35%
33400 Athletic Coaches	\$206,248	\$267,735	\$324,428	\$291,418	41%	9%	-10%
33940 Child Care Services	\$4,078	\$7,269	\$0	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$7,307	\$32,769	\$55,212	\$54,454	> 500%	66%	-1%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$1,277	\$262	\$8,448	N/A	> 500%	> 500%
43000 Facilities Acquisition and Construction; Professional Services	\$33,859	\$54,142	\$140,161	\$163,543	383%	202%	17%
45100 Building Acquisition, Construction and Improvements	\$569,205	\$217,526	\$202,623	\$255,072	-55%	17%	26%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$29,865	\$39,487	N/A	N/A	32%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$30	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$637,477	\$200,355	\$308,124	\$329,645	-48%	65%	7%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$25,990	\$0	\$0	N/A	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$283,860	\$130,000	\$145,000	\$150,000	-47%	15%	3%
52100 Debt Services; Interest on Debt; Bonds	\$6,537	\$159,325	\$142,340	\$135,364	> 500%	-15%	-5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$41,079	\$0	\$0	N/A	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Spencer County Sch Corp (7385)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,577,275	\$1,665,765	\$1,816,494	\$1,839,413	17%	10%	1%
54200 Common School Fund; Principal	\$111,362	\$91,609	\$44,794	\$128,782	16%	41%	187%
Nonoperational Total	\$3,456,691	\$2,913,955	\$3,217,981	\$3,396,476	-2%	17%	6%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$678,718	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$38,212	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,541,463	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,775	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$208,826	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,472,995	\$0	\$0	\$0	N/A	N/A	N/A